

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0182

Individual Income Tax

Calendar Years Ended 12/31/96, 12/31/97, and 12/31/98

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE(S)

I. **Adjusted Gross Income**— Nonfiler IT-40

Authority: IC 6-8.1-5-1(a); IC 6-8.1-5-4

Taxpayer protests the assessment.

STATEMENT OF FACTS

Taxpayer, at hearing states he is a self-employed carpenter and his wife was responsible for filing all tax returns. Taxpayer provided the hearing officer with his now ex-wife's address and place of employment. Upon checking with the employer, the hearing officer found that she was no longer employed as of February 19, 2001. The department has been unable to find a tax return with the wife's name and/or the taxpayer's name.

The department issued BIA billings for 1996, 1997, and 1998 because the taxpayer failed to file returns. At hearing, taxpayer provided no records in order to rebut the assessments.

1. **Adjusted Gross Income**— Non-filer

DISCUSSION

Taxpayer, at hearing, states his ex-wife was responsible for filing tax returns. However, no records of any return existed for the years 1996, 1997, and 1998.

IC 6-8.1-5-1(a) states in pertinent part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid, and the burden of proving that the proposed assessment is wrong rests with the person against whom the assessment is made.

In this case, the department billed the taxpayer income tax based upon the best information available.

FINDING

Taxpayer's protest is denied.